

HB466 INTRODUCED



1 HB466
2 ZLBAWKW-1
3 By Representative Paramore (N & P)
4 RFD: Local Legislation
5 First Read: 18-Apr-24



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A BILL
TO BE ENTITLED
AN ACT

Relating to Pike County; to amend Sections 2, 8, and 9 of Act 2017-332, 2017 Regular Session, as amended by Act 2022-38; to further provide for sales and use taxes.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. Sections 2, 8, and 9 of Act 2017-332, as amended by Act 2022-38, are amended to read as follows:

"Section 2. As used in this subpart, the following terms ~~shall~~ have the following meanings, except where the context clearly indicates a different meaning:

(1) COSTS. ~~When used with reference to the county jail and judicial complex, all~~ All costs of acquiring, constructing, equipping, ~~and~~ financing, operating, and maintaining the county jail and judicial complex, including the costs of all of the following:

a. All lands, structures, real and personal property, rights-of-way, easements, permits, licenses, and other interests acquired or used for the county jail and judicial complex, and demolishing or removing any buildings or structures on land acquired or used.



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29 b. All machinery, equipment, furniture, furnishings,
30 and fixtures acquired or used for the county jail and judicial
31 complex.

32 c. Architectural, engineering, financial, construction
33 consulting, and legal services performed in connection with
34 the acquisition, construction, equipping, and financing of the
35 county jail and judicial complex.

36 d. Issuing and selling indebtedness.

37 e. Bond insurance, letters of credit, or other
38 third-party credit facilities with respect to indebtedness.

39 f. Amounts used to fund reserves for the payment of
40 principal of and interest on indebtedness.

41 g. The payment of principal of an interest on
42 indebtedness.

43 h. Other ~~expenses~~ costs necessary for or incidental to
44 the acquisition, construction, equipping, and financing of the
45 county jail and judicial complex and the commencement of
46 operation of the complex.

47 (2) COUNTY JAIL AND JUDICIAL COMPLEX. A new building,
48 structure, or group of buildings or structures designed for
49 use by the county and its agencies as a jail⁷; a facility for
50 E-911 dispatch and emergency management operations and related
51 services⁷; a criminal justice and public safety center⁷; and a
52 place for holding court, with appurtenant offices and other
53 ancillary facilities.

54 (3) DISTRIBUTIONS. The approved dispensation of the
55 proceeds of the tax collected pursuant to this subpart, as
56 provided for in Section 9.



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57 (4) EXPENSES. The acquisition, construction, operation,
58 or maintenance of public safety, criminal justice, or
59 emergency management facilities or activities.

60 ~~(3)~~ (5) INDEBTEDNESS. Warrants, bonds, notes, or other
61 instruments of indebtedness issued to finance or refinance
62 costs of the county jail and judicial complex.

63 ~~(4)~~ (6) SALES AND USE TAX. A tax imposed by the state
64 sales and use tax statutes and other acts applicable to Pike
65 County, ~~including,~~ but not limited to, Sections 40-23-1,
66 40-23-2, 40-23-3, 40-23-4, 40-23-37, 40-23-60, 40-23-61,
67 40-23-62, and 40-23-63.

68 Section 8. All taxes collected under this subpart shall
69 be remitted to Pike County and deposited in a segregated
70 account within the Pike County General Fund to be used for ~~the~~
71 ~~costs of the county jail and judicial complex,~~ expenses, and,
72 pursuant to Section 9, distributions. The County Commission of
73 Pike County may thereafter transfer the proceeds into one or
74 more special funds or accounts designated by resolution of the
75 county commission, provided that the proceeds are used for ~~the~~
76 ~~costs of the county jail and judicial complex,~~ expenses, and,
77 pursuant to Section 9, distributions. The county commission
78 may assign and pledge the proceeds of the tax authorized by
79 this subpart for the payment of principal of and interest on
80 indebtedness. Any such pledge shall be irrevocable so long as
81 the indebtedness for which the pledge is made remains
82 outstanding.

83 Section 9. (a) ~~The tax authorized by this subpart shall~~
84 ~~expire on the first day of the next month following~~ Following



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85 the payment in full of the costs of the county jail and
86 judicial complex, including the retirement of any financing
87 and indebtedness, or beginning October 1, 2030, whichever
88 occurs sooner, all taxes collected under this subpart shall be
89 distributed each month as follows:

90 (1) The monies collected inside the corporate limits of
91 the City of Troy shall be transferred to the City of Troy to
92 be used for expenses of the City of Troy.

93 (2) The monies collected outside the corporate limits
94 of the City of Troy shall be maintained by Pike County to be
95 used for expenses of Pike County.

96 (b) All distributions shall be subject and subordinate,
97 in all respects, to any indebtedness that is secured by a
98 pledge of proceeds of a tax authorized by this subpart."

99 Section 2. This act shall become effective on October
100 1, 2024.